

Michigan Tax Amnesty Application

Issued under authority of Public Act 198 of 2010. Filing is voluntary.

Amnesty will not be granted if this form is not filed. See instructions on Page 2.

PART 1: TAXPAYER IDENTIFICATION (Type or Print)

FOR INDIVIDUALS ONLY	▶ 1. Taxpayer Name (Last, First, Middle Initial)		▶ 2. Taxpayer's Social Security Number	
	▶ 3. Spouse's Name (Last, First, Middle Initial)		▶ 4. Spouse's Social Security Number	
	▶ 5. Mailing Address (No., Street, P.O. Box)		City	State ZIP Code
FOR BUSINESSES ONLY	▶ 6. Business Name (DBA)		▶ 7. Federal Employer Identification Number (FEIN)	
	8. Business Contact Person	9. Business Title	10. State Where Incorporated	
	▶ 11. Mailing Address (No., Street, P.O. Box)		City	State ZIP Code

PART 2: TAX PAYMENT DETAIL

If additional space is needed, refer to *Michigan Tax Amnesty Supplemental Schedule* (Form 3874).

A Tax Type Code	B Assessment Number	C (C)	D Taxable Period (MM/YYYY)	E Amount of Tax Due	F Amount of Interest Due	G Total Tax and Interest Due	H (X)
▶ 12.	▶	▶	▶	▶	▶	▶	▶
▶ 13.	▶	▶	▶	▶	▶	▶	▶
▶ 14.	▶	▶	▶	▶	▶	▶	▶
▶ 15.	▶	▶	▶	▶	▶	▶	▶
▶ 16.	▶	▶	▶	▶	▶	▶	▶
▶ 17.	▶	▶	▶	▶	▶	▶	▶
▶ 18.	▶	▶	▶	▶	▶	▶	▶

19. Enter total of Column G. **SUBTOTAL.**

▶ 20. ☐ Check here if you have continued Part 2 on the *Supplemental Schedule* (Form 3874) and enter the Schedule total here.

21. **TOTAL.** Add lines 19 and 20. **PAY THIS AMOUNT.**

22. **PAYMENT.** **TOTAL AMOUNT PAID WITH THIS FORM.**

23. ☐ Check here if you have included a tax return that claims a **refund** with this amnesty application.

PART 3: CERTIFICATION

I declare under penalty of perjury that I am eligible for amnesty under the conditions listed on page 2 of this form and that the information on this form and any accompanying returns and schedules is, to the best of my knowledge, true, correct and complete.		
Signature of Taxpayer or Authorized Business Official	Date	Taxpayer Telephone Number
Taxpayer's Spouse's Signature	Date	
I authorize Treasury to discuss this application with my Tax Preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No	Tax Preparer's Name	Tax Preparer's Telephone Number

Mail the Amnesty application with returns and payment to: Michigan Department of Treasury, Tax Amnesty, P.O. Box 30710, Lansing, MI 48909. For additional information, visit www.mitaxamnesty.org or call toll-free (855) 466-4829.

Instructions for Completing Michigan Tax Amnesty Application (Form 3855)

What is Tax Amnesty?

Tax Amnesty is a program for eligible individual and business taxpayers that allows for a waiver of penalty and/or prosecution for those who pay their tax liabilities, including interest, in full, by June 30, 2011. Amnesty will be in effect from **May 15 through June 30, 2011**. Your complete application, with payment in full, must be received or postmarked by no later than **June 30, 2011**.

Eligibility for Tax Amnesty

Tax Amnesty is available to individuals and businesses who:

- Have tax liabilities for eligible taxes for return periods ending on or before December 31, 2009.
- Have under-reported income or over-reported exemptions, deductions and/or credits.
- Have failed to file Michigan tax returns or are delinquent in paying a past tax due. Eligible tax types include, but are not limited to, the taxes listed below. A complete list of eligible tax types (including all motor fuel types), can be found at www.mitaxamnesty.org.

Individual Income (IIT)
Michigan Business (MBT)
Michigan Business Retaliatory (MBR)
Sales (SAL)
Single Business (SBT)
Use (USE)
Withholding (WTH)

How to Apply

Personalized Tax Amnesty Applications

If you received a personalized tax Amnesty application with account-specific information and you are in agreement with the amount listed on line 21, there is no need to complete an additional Amnesty application or submit any tax returns. Submit payment in full along with the personalized tax Amnesty application.

If you feel the amount listed on **line 21 is not correct**, you must submit a tax return (use your current mailing address) with the personalized tax Amnesty application to support your claim. Cross off the incorrect tax and interest due in Part 2 and, if applicable, on the *Supplemental Schedule* (Form 3874), and enter the correct amount for each applicable tax period. Enter the correct total in line 21 and pay that amount.

Blank Tax Amnesty Applications

If you are completing a blank Amnesty application, you must submit the following: (1) Completed Amnesty application (form 3855); (2) Any unfiled tax returns for which you are requesting Amnesty; (3) Amended returns (if applicable); (4) Payment in full; (5) If you are a business taxpayer and the business is not registered, you must complete a *Registration for Michigan Taxes* (Form 518). Form 518 may be found at www.mitaxamnesty.org

PART 1: Taxpayer Identification

Individuals. Enter current information and include both spouse's name and Social Security number for joint returns.

Corporate Officers. If you are an officer of a business and are held personally liable for all or part of the businesses' outstanding taxes due, complete the Amnesty application under "For Individuals Only." Separate Amnesty applications must be submitted for each business in which you are liable.

Businesses. Enter exact business legal name and name of authorized official. Enter the Federal Employer Identification Number (FEIN) or Treasury assigned number (TR or ME prefix).

PART 2: Tax Payment Detail

Complete one line for each tax and each tax year/period (attach Form 3874 if necessary). Print or type your entries.

Column A – Tax Type. Enter the three letter tax type code. For a complete list of eligible tax types and their codes, refer to www.mitaxamnesty.org.

Column B – Assessment Number. If there is an outstanding assessment, enter the assessment number.

Column C – Computed/Estimated (Treasury Use Only). If designated, the "C" represents a computed or estimated tax by Treasury.

Column D – Taxable Period. For each tax, enter the ending month and year (MM/YYYY) of its taxable period. For example, 2006 Income Tax would be shown as 12/2006. Do not enter tax filing due dates.

Column E – Tax Due. Enter the amount of tax due.

Column F – Interest Due. Enter the amount of interest due. For a list of interest rates, go to www.mitaxamnesty.org.

Column G – Total Tax and Interest Due. Enter the total of tax and interest due for each line (tax period).

Column H – Correction. Enter "X" if you have entered a corrected assessment amount. Print or type your correction.

Line 21 – Pay This Amount. Add lines 19 and 20 and enter the total. This is amount you owe.

Line 22 – Amount Remitted. Enter the amount paid with the Amnesty application.

Line 23 – Refund Return. Check the box provided if any of the returns you have submitted claim a refund.

PART 3: Certification

Review, sign and date the form. Both spouses must sign for joint returns. Authorized officials must sign business returns and indicate their business title. Tax Preparers may be authorized for disclosure.

Submitting Your Amnesty Application & Payment

Along with your complete amnesty application, enclose your check or money order payable to the "State of Michigan" for the total amount of tax and interest due. Write your account number or Social Security Number and the word "Amnesty" on your remittance. Mail the complete Amnesty application and full payment to: Michigan Department of Treasury
Tax Amnesty
P.O. Box 30710
Lansing, MI 48909

NOTE: Amnesty applications and payments must be received or postmarked by no later than June 30, 2011.